

**§ 26.173 Claims for drawback.**

(a) *General.* Persons bringing eligible articles into the United States from Puerto Rico must file claim for drawback on TTB Form 2635 (5620.8). Upon finding that the claimant has satisfied the requirements of this subpart, the appropriate TTB officer will allow the drawback at \$1 less than the rate applicable under 26 U.S.C. 7652(f). Claims for products manufactured in Puerto Rico must be filed separately from claims filed under part 17 of this chapter for products manufactured in the United States.

(b) *Information on claims.* The claim must set forth the following:

- (1) [Reserved]
- (2) That the eligible articles brought into the United States on which drawback is claimed are fully tax paid or tax-determined;
- (3) That the eligible articles on which drawback is claimed are nonbeverage products; and
- (4) That the eligible articles were manufactured in Puerto Rico in compliance with an approved formula in accordance with § 26.51.

(c) *Supporting data.* Each claim shall be accompanied by supporting data as specified in this paragraph. TTB Form 5154.2, Supporting Data for Nonbeverage Drawback Claims, may be used, or the claimant may use any suitable format that provides the following information:

- (1) The claimant's employer identification number, as required by §§ 17.31 and 17.32 of this chapter; and
- (2) A description of each eligible article as follows:
  - (i) Name and type of each product;
  - (ii) Name and address of the manufacturer of each product;
  - (iii) Formula number;
  - (iv) Alcohol content of each product;
  - (v) Quantity of each product;
  - (vi) Proof gallons of distilled spirits contained in each product;
  - (vii) Date of entry of the eligible product into the United States, and
  - (viii) The serial number of each TTB Form 487-B (5170.7) covering such articles shipped to the United States.

(d) *Date of filing claim.* Quarterly claims for drawback shall be filed within the 6 months next succeeding the quarter in which the eligible products

covered by the claim were brought into the United States. Monthly claims for drawback may be filed at any time after the end of the month in which the eligible products covered by the claim were brought into the United States, but must be filed not later than the close of the sixth month succeeding the quarter in which the eligible products were brought into the United States.

(Approved by the Office of Management and Budget under control number 1512-0494)

[T.D. ATF-263, 52 FR 46594, Dec. 9, 1987, as amended by T.D. ATF-271, 53 FR 17559, May 17, 1988; T.D. ATF-379, 61 FR 31427, June 20, 1996; T.D. ATF-451, 66 FR 21669, May 1, 2001. Redesignated and amended by T.D. ATF-459, 66 FR 38550, 38552, July 25, 2001]

EFFECTIVE DATE NOTE: By T.D. TTB-79, 74 FR 37406, July 28, 2009, § 26.173 was amended in paragraph (a), by removing the second sentence and adding, in its place, two new sentences; by removing and reserving paragraph (b)(1); and by revising paragraph (c)(1), effective July 28, 2009 through July 30, 2012.

**§ 26.174 Records.**

(a) *General.* Every person intending to file claim for drawback on eligible articles brought into the United States from Puerto Rico shall keep permanent records of the data elements required by this section. Such records shall be maintained at the business premises for which the claim is filed and shall be available for inspection by any appropriate TTB officer during business hours.

(b) *Details of records.* Each person intending to claim drawback on eligible articles brought into the United States shall maintain permanent records showing the following data:

- (1) The name, description, quantity, and formula number of each such article.
- (2) The alcohol content of each such article.
- (3) Name and address of the manufacturer and shipper, and date of entry into the United States.
- (4) Evidence of taxpayment of distilled spirits in accordance with paragraph (c) of this section.

(c) *Evidence of taxpayment of distilled spirits.* All shipments of eligible articles from Puerto Rico to the United States shall be supported by the vendor's commercial invoice which must